



## Dr. N.G.P. ARTS AND SCIENCE COLLEGE

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)  
Approved by Government of Tamil Nadu & Accredited by NAAC with 'A' Grade (2<sup>nd</sup> Cycle)  
Dr. N.G.P.-Kalapatti Road, Coimbatore-641 048, Tamil Nadu, India.  
Website: www.drngpasc.ac.in | Email: info@drngpasc.ac.in | Phone: +91-422-2369100

BoS

3<sup>rd</sup>

### MINUTES OF THE THIRD BOARD OF STUDIES MEETING

Faculty: Commerce

Board: Accounting & Taxation

The Meeting of Board of Studies (BoS) was held as given below:

Name of the Body	BoS
Department	Commerce (Accounting & Taxation)
Meeting No.	3
Date and Time	5.11.2019, 10.00 a.m.
Venue	Room No. 102
Members Attended	The details are given in the ANNEXURE -I

#### AGENDA

1	Discussion on IV, V and VI Semester Syllabus B.Com. (Accounting & Taxation): Batch 2018-19
2	Discussion on II Semester Syllabus B.Com. (Accounting & Taxation): Batch 2019-20.
3	Any other matters





**MINUTES OF THE THIRD BOARD OF STUDIES MEETING**

**Faculty: Commerce**

**Board: Accounting & Taxation**

The Chairman of BoS welcomed all the Panel members for the meeting. The items listed in the agenda were taken for discussion.

The following are the minutes of the meeting:

Item - 01	Syllabus for IV, V and VI Semester Courses	Batch : 2018-19
Discussion	<p><b>18UAT43B : Direct Tax II</b></p> <ul style="list-style-type: none"><li>CA. Yogesh Kumar suggested including surcharge and Cess in Unit II.</li></ul> <p><b>18UAT53A : Cost Accounting</b></p> <ul style="list-style-type: none"><li>Dr. Dhanabakyam suggested to mention the system of wage payments in detail under Unit III.</li></ul> <p><b>18UAT53C : Accounting Standards</b></p> <ul style="list-style-type: none"><li>CA. Yogesh Kumar recommended -</li></ul> <p>In Unit III include Direct method problems only for Cash Flow Statement.</p> <p>In Unit IV incorporate the Accounting Standards 4 and 5.</p> <ul style="list-style-type: none"><li>Dr. Dhanabakyam suggested to include D. S. Rawat's Accounting Standard book as reference book.</li></ul> <p><b>18UAT63A : Management Accounting</b></p> <ul style="list-style-type: none"><li>CA. Yogesh Kumar suggested in Unit III for cash flow analysis (AS3) mentioned as indirect method problems only and</li><li>Dr. Dhanabakyam recommended to include overhead variance in Unit V.</li></ul> <p><b>18UAT63C : Indirect Tax -II</b></p> <ul style="list-style-type: none"><li>CA. Yogesh Kumar suggested to include Supply under GST and Time and Value of Supply in Unit I.</li></ul>	

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